



CITY OF PORTLAND
OFFICE OF MANAGEMENT AND FINANCE
BUREAU OF REVENUE AND FINANCIAL SERVICES

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May 18, 2017

Representative Barnhart, Chair
House Committee on Revenue
900 Court Street, NE, Hearing Room A
Salem, OR 97301

RE: HB 2064

Dear Chair Barnhart and Members of the Committee:

The City of Portland urges your support for HB 2064 with the proposed -1 amendment.

The proposed -1 amendment to HB 2064 clarifies the definition of “Transient lodging intermediary” to include those receiving consideration from the occupancy of transient lodging or receiving a fee or commission from a third-party entity in connection with same. These changes to the definition will make it clearer to all travel lodging intermediaries and particularly those operating in the “short-term rental” market that they are responsible for collecting and remitting transient lodgings taxes.

HB 2064 with the -1 amendment also clarifies how the tax must be computed (on the retail price including all charges other than taxes) and makes the filing requirement clear.

These changes are necessary because some transient lodging intermediaries operating in Portland have asserted that ORS 320.300, et seq. does not apply to them while others are collecting and remitting the tax, creating an unbalanced tax environment. Portland has been engaged in litigation since 2015, in part arguing about definitions such as those being clarified in HB 2064.

We urge the committee to approve HB 2064 with the -1 amendment. Thank you for the opportunity to comment.

Sincerely,

Thomas W. Lannom, CPFO
Director, Revenue Division
Bureau of Revenue and Financial Services
City of Portland, Oregon